

IDEA SECTION 611 PART B ENTITLEMENT

ePeGS FY17 BUDGET APPLICATION Guide



Division of Financial and Administrative Services
Special Education Finance

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INTRODUCTION

The Missouri Department of Elementary and Secondary Education (DESE) has a web-based electronic Planning and electronic Grants System (ePeGS) for applications and reporting requirements of IDEA Section 611 (Part B) Federal funds. This document is intended to provide guidance and step-by-step instructions for completing the Part B Budget Application. While each section of the guide includes information to consider when completing the budget application, more detailed information regarding Federal funding requirements can be found in the Special Education Fiscal Monitoring Guide and the General Federal Guidance found at <http://dese.mo.gov/financial-admin-services/special-education-finance/fiscal-monitoring>.

The additional Part B ePeGs guides are listed below.

ePeGS Payment Request Guide

ePeGS Proportionate Share Carryover Release Request Guide

ePeGS Final Expenditure Report (FER) Guide

These guides may be found at:

<http://dese.mo.gov/financial-admin-services/special-education-finance/part-b-funding-and-allocations>

TECHNICAL ASSISTANCE CONTACTS

Additional assistance is available by contacting the Special Education Finance Technical Assistance Contacts at:

All Districts Beginning with 039, 048, 092, 096, 115 & Charter Schools

Cathy Ellingsworth

Cathy.Ellingsworth@dese.mo.gov

Phone: (573) 751-0623

Fax: (573) 526-6898

All Districts **NOT** Beginning with 039, 048, 092, 096 or 115

Betty Lohmann

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Phone: (573) 751-6904

Fax: (573) 526-6898

SECTION I
ACCESSING THE
BUDGET APPLICATION

Budget Application Information

GUIDANCE:

- Budget applications are due July 1st each year.
- Districts/LEAs may not obligate IDEA Part B (611) Entitlement funds until after substantial approval of the budget application or July 1st, whichever is later. The substantially approved date can be found on the budget application Submittal and Approval page.

INSTRUCTIONS AND SCREEN SHOTS:

Step 1: Log into the DESE Web Applications

DESE Web Applications URL: <https://apps.dese.mo.gov/webLogin/login.aspx>

Enter User Name and Password, then click Login button.

Note: ePeGS Security Form must be completed for district/LEA user to access the ePeGS system. The request form will explain the various user access levels. The user must have ePeGS Special Education Part B Authorized Representative permission to be able to submit on behalf of the district/LEA. Click on the Login Request Forms link in the left navigation.

DESE Secured Web Application Logon

IMPORTANT NOTICE:

Food and Nutrition Services - USER MANAGERS – The Food and Nutrition Services applications are only allowed one Authorized Representative.

Inactive Account - Received an email concerning your inactive account? If so, please click [HERE](#) for more information.

If you already have a User Name, enter it below. Click [LogIn]

User Name:

Password :

To view information available to the general public, Click [View Public Applications]

If you do not have a user name and password, Click [Register]

If you forgot your Username/Password, or to reset your password, Click [Forgot Username/Password?]

To have your account unlocked or to reset your password, please send your first and last name, user id (if known) and phone number to webappsloginassistance@dese.mo.gov. Staff will respond to your email between the hours of 7:30 - 4:00 p.m. M-F not including holidays.

Still have questions about logging in to Web Applications? You may also send a message to webapphelp@dese.mo.gov providing your name, user id, school district name, phone number, and county-district code with your request or call 573-522-3207. Please speak slowly and distinctly, and spell your first and last name.

Step 2: Select ePeGS



▼ User Applications

▼ DESE Web Applications

- ▷ Annual Report of the County Clerk to the State
- ▷ ARRA
- ▷ Data Collection
- ▷ DESE Payment Management Application
- ▷ Educator Certification System - Request Educa
- ▷ ePeGS

Step 3: Select Funding Application Menu

A screenshot of the ePeGS (Electronic Payment and Grant System) homepage. The header features the Missouri Department of Elementary & Secondary Education logo. Below the logo, there is a "District/LEA:" field. The main content area is titled "ePeGS: Homepage". On the left, there is a navigation menu with the following items: "ePeGS Homepage", "Planning Tool", "Funding Application Menu" (which is expanded to show sub-items: "Current Funds Available", "Career Education", "School Improvement", "Special Education", "Teacher Quality & Urban Education", "DESE Supervisor Approval", and "Awaiting Approval"), and "Planning Tool". On the right, there is a "Welcome to ePeGS" message. At the bottom right, there are two buttons: "Planning Tool" and "Funding Application Menu", with the latter being highlighted by a red rectangle.

Step 4: Select Special Education




District/LEA:

Funding Application: Menu

<ul style="list-style-type: none">▶ ePeGS Homepage▶ Planning Tool▼ Funding Application Menu<ul style="list-style-type: none">▶ Current Funds Available▶ Career Education▶ School Improvement▶ Special Education▶ Teacher Quality & Urban Education▶ DESE Supervisor Approval▶ Awaiting Approval▶ ESEA MOE	<ul style="list-style-type: none">Career Education ShowSchool Improvement ShowSpecial Education ShowTeacher Quality & Urban Education Show
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Step 5: Select Spec Ed Part B Entitlement



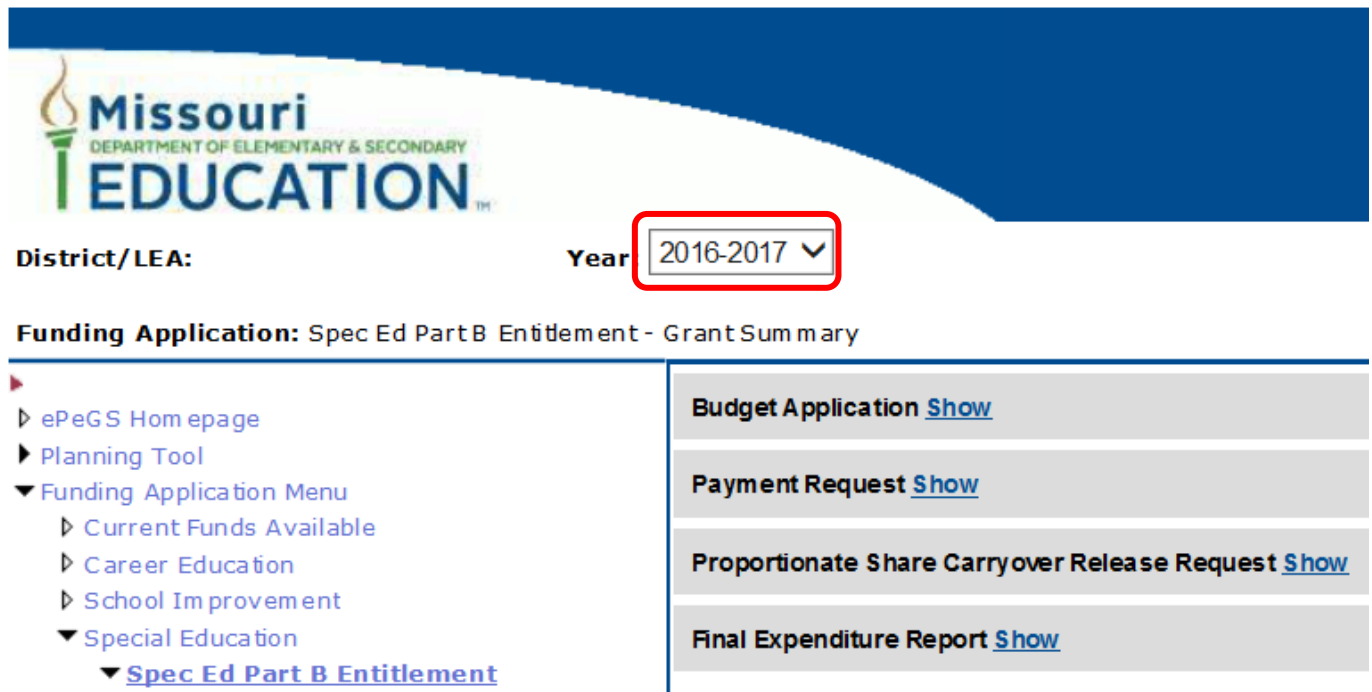
District/LEA:

Funding Application: Menu

<ul style="list-style-type: none">▶ ePeGS Homepage▶ Planning Tool▼ Funding Application Menu<ul style="list-style-type: none">▶ Current Funds Available▶ Career Education▶ School Improvement▶ Special Education▶ Teacher Quality & Urban Education▶ DESE Supervisor Approval▶ Awaiting Approval▶ ESEA MOE▶ Report Menu▶ Core Assurances▶ Maintenance▶ DESE Web Application Menu▶ Logon/Logoff	<ul style="list-style-type: none">Career Education ShowSchool Improvement ShowSpecial Education Hide<ul style="list-style-type: none">• Early Childhood Special Education• Spec Ed Part B EntitlementTeacher Quality & Urban Education Show
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Step 6: Select Year from Dropdown Box

The district/LEA may access the Budget Application, Payment Request, Proportionate Share Carryover Release Request, or Final Expenditure Report (FER) from the Grant Summary screen.



Missouri
DEPARTMENT OF ELEMENTARY & SECONDARY
EDUCATION™

District/LEA: **Year:** 2016-2017 ▼

Funding Application: Spec Ed Part B Entitlement - Grant Summary

▶ ePeGS Home page	Budget Application Show
▶ Planning Tool	Payment Request Show
▼ Funding Application Menu	Proportionate Share Carryover Release Request Show
▶ Current Funds Available	Final Expenditure Report Show
▶ Career Education	
▶ School Improvement	
▼ Special Education	
▼ Spec Ed Part B Entitlement	

SECTION II
CREATING A
BUDGET APPLICATION

Budget Grid

GUIDANCE:

General Information

- The budgeted amounts on the budget grid should only include expenditures that will be obligated from the substantially approved application date to June 30th and paid with Federal IDEA Part B (611) Entitlement funds.
- Budgeted expenditures may not exceed the total funds available amount.
- Function code 1931 is for coding tuition for special education services to other districts in the State. Districts do not pay tuition for IEP students to attend state institutions, such as Missouri School for the Blind (MSB), Missouri School for the Deaf (MSD), and Missouri Schools for the Severely Disabled (MSSD). Any payment to those institutions would be for Local Tax Effort (LTE) only. Any LTE costs should not be budgeted in function code 1931. LTE costs should only be coded to function code 1911.
- Function code 1932 is for coding tuition for special education services to other district outside of the State.
- Function code 1933 is for coding tuition for special education services to private agencies or private schools in or outside of the State.
- Function code 2553 is for coding contracted disabled transportation costs.
- Function code 2554 is for coding district operated disabled transportation costs.
- Function code 2557-SPED is for coding proportionate share transportation costs.
- Prorated costs for transportation of IEP students on nondisabled routes will continue to be coded to function code 2500.

Proportionate Share

- Proportionate share funds must be reserved and spent on special education services for identified parentally-placed private/parochial/home school children with disabilities. The district where the private/parochial/home school is located is responsible for services.
- The amount of proportionate share obligation is a portion of the total funds available amount, not in addition to the total funds available amount.
- The estimated current year proportionate share obligation amount must be budgeted in function codes **1224 and/or 2557-SPED** on the initial budget application. The estimated current year proportionate share amount is displayed at the top of the budget grid page under Proportionate Share.
- After the prior year FER is approved, the final current year proportionate share amount in addition to the proportionate share carryover amount, if any, will display at the top of the budget grid page under Proportionate Share. If the Total Available amount under Proportionate Share differs from the estimated current year proportionate share amount budgeted on the initial budget application, the district/LEA will need to revise the amount budgeted in 1224 and/or 2557-SPED to the Total Available amount under Proportionate Share.
- More information regarding proportionate share can be found at <http://dese.mo.gov/financial-admin-services/special-education-finance/part-b-proportionate-share>.

Coordinate Early Intervening Services

- Up to 15% of IDEA Part B Entitlement funds may be used for Coordinated Early Intervening Services (CEIS). It is the district/LEA's decision as to whether or not to budget funds for CEIS in function code 1223, as long as the district/LEA does not have a finding of significant disproportionality.
- The amount of CEIS displayed at the top of the budget grid page under Coordinated Early Intervening Services (CEIS) is a portion of the Part B total funds available amount, not in addition to the Part B total funds available amount.

Materials/Supplies/Capital Outlay

- Items costing less than \$1,000 per unit are considered supplies (including computing devices) and must be budgeted under object code 6400.
- Capital outlay costs (equipment costing \$1,000 or more per unit, facility projects/purchases, and bus purchases) need to be entered on the Capital Outlay page. Once entered and saved on the Capital Outlay page, the costs will display on the budget grid in object code 6500.
- All capital outlay costs must have prior approval by DESE Special Education Finance through the budget application process.
- Equipment items with an acquisition cost of \$1,000 or more per unit and items with an acquisition cost under \$1,000 per unit which are considered attractive or easily pilfered must be included on an equipment/property inventory list. See Equipment Guidance at <http://dese.mo.gov/financial-admin-services/general-federal-guidance> for more information.

Schoolwide Pool

- Districts/LEAs that choose to consolidate IDEA Part B Entitlement funds into the schoolwide pool must indicate their intent to do so on their initial Part B budget application. Once the budget has been approved changing the schoolwide option is not allowed.
- Set-aside amounts (proportionate share or mandatory CEIS, if the district has a finding of significant disproportionality) cannot be included in the amount budgeted for the schoolwide pool.

Indirect Costs

- The salaries of administrative and clerical staff should normally be treated as indirect costs. However, direct charging of these costs may be appropriate only if all of the following conditions are met:
 1. Administrative or clerical services are integral to a project or activity;
 2. Individuals involved can be specifically identified with the project or activity;
 3. Such costs are explicitly included in the budget; and
 4. The costs are not also recovered as indirect costs.

Carryover

- Any current year Part B Entitlement funds, including current year proportionate share funds, not obligated by the end of the fiscal year (June 30th) will carry over to the next fiscal year. If carryover funds are not spent by the second year they will be forfeited.
- The regular carryover, total carryover, proportionate share carryover, and CEIS carryover amounts will show \$0.00 until the district/LEA has an approved prior year FER and creates a budget revision. Once the budget revision has been created, any applicable amounts will display at the top of the budget grid page and may be included in the budget.

INSTRUCTIONS AND SCREEN SHOTS:

Step 1: Select Budget Application

District/LEA: **Year:** 2016-2017 ▼

Funding Application: Spec Ed Part B Entitlement - Grant Summary

<ul style="list-style-type: none">▶ ePeGS Hom epage▶ Planning Tool▼ Funding Application Menu<ul style="list-style-type: none">▶ Current Funds Available▶ Career Education▶ School Im provement▼ Special Education<ul style="list-style-type: none">▼ Spec Ed Part B Entitlement<ul style="list-style-type: none">▶ Budget Application▶ Payment Request▶ Proportionate Share Carryover Release▶ FER	<div>Budget Application Show</div> <div>Payment Request Show</div> <div>Proportionate Share Carryover Release Request Show</div> <div>Final Expenditure Report Show</div> <div>DESE Program Contact DESE Fiscal</div>
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Step 2: Click Create Budget Application

Budget Application [Hide](#)

There are no Budget Applications at this time. [Create Budget Application](#)

Step 3: Enter Part B Entitlement Budgeted Expenditures into the Budget Grid

Using anticipated expenditures for the upcoming school year, complete all required components of the budget grid.

Funds Available:	\$4,186,187.00	Proportionate Share (1224)	Coordinated Early Intervening Services (CEIS) (1223)
* 2015-2016 Regular Carryover Into 2016-2017:	\$0.00	Current Year Calculation (estimated):	\$16,450.86 Current Year Calculation: \$627,928.05
** Total 2015-2016 Carryover Into 2016-2017:	\$0.00	Prior Year Carryover:	\$0.00 Prior Year Carryover: \$0.00
		Total Available:	\$16,450.86 Total Available: \$627,928.05
		Proportionate Share Guidance	CEIS Guidance

*Regular Carryover includes CEIS Carryover
 **Total Carryover includes CEIS Carryover and Prop Share Carryover

Administration Costs Rate: 0.00 %

Restricted Indirect Costs Rate: 0.00 %

Accounting Manual	6100 Certificated Salaries	6150 Noncertificated Salaries	6200 Employee Benefits	6300 Purchased Services	6400 Materials & Supplies	6500 Capital Outlay	6600 Other	Total
1221 Special Education and Related Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1223 Coordinated Early Intervening Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1224 Proportionate Share Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1931 Tuition, Special Ed Services to District in State	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1932 Tuition, Special Ed Services to District out State	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1933 Tuition, Special Ed Services to Private Agencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2200 Professional Development	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2500 Transportation and Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2553 Contracted								
Administration Costs								
Indirect Costs	Calculate Indirect Costs							0.00
Administration Costs Subtotal								0.00
ESEA Total Distributed From Schoolwide Pool								0.00
Total Distributed to Schoolwide Pool	Proportionate Share Calculation Worksheet Maximum Allowed for Schoolwide Pool							0.00

Step 4: Save Budget Grid Page

Click the Save button to total and save the budget grid. Click Continue or Save and Continue to be directed to the next page.

Capital Outlay

GUIDANCE:

- The Capital Outlay page is for equipment and capital outlay (non-equipment) expenditures. Equipment is defined as an article of non-expendable, tangible property having a useful life of more than one year and an acquisition cost of \$1,000 or more per unit. Acquisition cost for equipment means the net invoice price of equipment including the cost of any modifications, attachments, accessories or auxiliary apparatus necessary to make it usable for the purpose for which it was acquired. Capital outlay is defined as construction, renovation, purchase of real estate, or purchase of vehicles. The Capital Outlay page only needs to be filled out if applicable.
- All capital outlay costs must have prior approval by DESE Special Education Finance through the budget application process.
- Comments areas and estimated purchase, project start, project finish and invoice submission date areas must all be completed if intended costs for non-equipment purchases are entered.
- At the bottom of the page are links to the Uniform Federal Accessibility Standards, Americans with Disabilities Accessibility Guidelines for Buildings and Facilities, the Davis Bacon Wage Rate Provisions, and the MO Minimum Standards for School Buses.

INSTRUCTIONS AND SCREEN SHOTS:

Equipment Section (if applicable)

Step 1: Select the Area

Select the appropriate function code (1221, 1223, 1224, 2500, 2557-SPED and 4000) for the equipment purchase in the Area column.

Equipment

For information regarding the requirements for equipment records and the physical inventory of equipment, please review the *Equipment and Real Property Management* section [admin-services/general-federal-guidance](#)

All equipment items reported on this page must be included in the inventory records maintained by the school district/postsecondary institution				
Area	Description	Unit Cost	Quantity	Total
<div><div></div><div></div></div>	<div><div></div><div></div></div>	<div><div></div><div></div></div>	<div><div></div><div></div></div>	<div><div></div><div></div></div>
<div><div></div><div></div></div>	<div><div></div><div></div></div>	<div><div></div><div></div></div>	<div><div></div><div></div></div>	<div><div></div><div></div></div>

Step 2: Provide Description of Equipment

Enter a detailed description of the equipment to be purchased in the Description column.

Equipment

For information regarding the requirements for equipment records and the physical inventory of equipment, please review the *Equipment and Real Property Management* section [admin-services/general-federal-guidance](#)

All equipment items reported on this page must be included in the inventory records maintained by the school district/postsecondary institution				
Area	Description	Unit Cost	Quantity	Total

Step 3: Enter the Cost of One Unit

Enter the total cost of one unit of the equipment to be purchased in the Unit Cost column.

Equipment

For information regarding the requirements for equipment records and the physical inventory of equipment, please review the *Equipment and Real Property Management* section [admin-services/general-federal-guidance](#)

All equipment items reported on this page must be included in the inventory records maintained by the school district/postsecondary institution				
Area	Description	Unit Cost	Quantity	Total

Step 4: Enter the Quantity

Enter the number of units of equipment that will be purchased in the Quantity column.

Equipment

For information regarding the requirements for equipment records and the physical inventory of equipment, please review the *Equipment and Real Property Management* section [admin-services/general-federal-guidance](#)

All equipment items reported on this page must be included in the inventory records maintained by the school district/postsecondary institution				
Area	Description	Unit Cost	Quantity	Total

Step 5: Click Save

The Total column will automatically populate with the total cost for each line item once the Save button is clicked.

Equipment

For information regarding the requirements for equipment records and the physical inventory of equipment, please review the *Equipment and Real Property Management* section [admin-services/general-federal-guidance](#)

All equipment items reported on this page must be included in the inventory records maintained by the school district/postsecondary institution				
Area	Description	Unit Cost	Quantity	Total
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Non-Equipment Section (if applicable)

Step 1: Complete Grid for Non-Equipment

Enter the total non-equipment capital outlay costs under 2500 Transportation and Maintenance and/or 4000 Facilities Acquisition and Construction.

Non-Equipment - If purchasing multiple vehicles or planning facility projects, sum the costs in the table below and describe each vehicle/facility project in the text boxes below.

Definitions:

Construction: The building of a new structure.

Alteration: The modification of an existing structure. Alterations are only allowed on LEA-owned property.

Renovation: The modification of an existing structure. Renovations are only allowed on LEA-owned property.

Real Estate: The purchase of a structure or land.

Area	Buses/Vehicle Cost	Construction Cost	Alteration/Renovation Cost	Real Estate Cost	Total Cost
2500 Transportation and Maintenance	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>
4000 Facilities Acquisition and Construction	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>

Step 2: Complete Buses/Vehicles Section

Provide a description explaining why the bus is needed and how it will be used. If prorating costs, explain the proration method used to allocate costs. Buses/vehicles purchased that are intended to transport more than ten students must meet the minimum standards for school buses.

Enter the estimated purchase date in the area provided immediately below the comment area. If the estimated purchase date is prior to the substantially approved date of the budget application, the use of Federal funds for this purpose will not be approved.

Buses/Vehicles:

If purchasing a bus or vehicle, briefly describe the bus that will be purchased, why the bus is needed, and how it will be used. If prorating costs, explain the specific cost p
rational, reasonable, and practical. Any buses /vehicles purchased intended to transport more than 10 students must meet the minimum standards for school buses. The s
[standards](#)

Details specific to Title I in the Administrative Manual located at: <http://dese.mo.gov/quality-schools/federal-programs/federal-legislation-guidance>

More details specific to Special Education Part B are located at: <http://dese.mo.gov/financial-admin-services/special-education-finance>

More details specific to Missouri Preschool Project are located at: <http://dese.mo.gov/early-extended-learning/early-learning/missouri-preschool-program>

More details specific to Child Care Development Fund Grant are located at: <http://dese.mo.gov/early-extended-learning/early-learning/missouri-preschool-program>

Provide an estimated purchase date: mm/dd/yyyy

* Please note: If the purchase date is prior to the substantially approval date, the use of funds for the bus/vehicle purchase will not be approved.

Step 3: Complete Construction/Alteration/Renovation/Real Estate Section

Provide a description of the project, what specific district/LEA building or space will be affected (if applicable), and why this project is necessary and reasonable. For a real estate purchase, briefly describe what will be purchased and the purpose the real estate purchase will serve. If the costs are prorated an explanation of the proration method used must be included.

Enter the estimated project start date, finish date and final invoice submission date. If the date is prior to the substantially approved date, the use of Federal funds for the project will not be approved.

Construction/Alteration/Renovation/Real Estate:

For construction/alteration/renovation/real estate, briefly describe the project and what specific LEA building or space will be affected (if applicable) and why this project is necessary. If the costs are prorated, explain the specific cost allocation method used by the LEA to allocate costs. The proration method shall be the facility/item, not on the LEA's incidence rate.

Details specific to Title I in the Administrative Manual located at: <http://dese.mo.gov/quality-schools/federal-programs/federal-legislation-guidance>

More details specific to Special Education Part B are located at: <http://dese.mo.gov/financial-admin-services/special-education-finance>

More details specific to Missouri Preschool Project are located at: <http://dese.mo.gov/early-extended-learning/early-learning/missouri-preschool-program>

More details specific to Child Care Development Fund Grant are located at: <http://dese.mo.gov/early-extended-learning/early-learning/missouri-preschool-program>

For Enhancement Grants physical improvement(s) of existing facilities must have a direct relationship to, and effect on instruction in grant-eligible courses in specific occupational detailed limitations on this, and other allowable expenditures can be found in the Vocational-Technical Education Enhancement Grant Administrative Planning Guide, beginning on [account-finance/grants](#).

Provide an estimated project start date mm/dd/yyyy

Provide an estimated project finish date mm/dd/yyyy

Provide an estimated final invoice submission date mm/dd/yyyy

* Please note: If the purchase date is prior to the substantially approval date, the use of funds for this project will not be approved.

Step 4: Check Compliance Box and Save

The compliance statement check box must be checked in order for the page to save. Check the box, click Save, then continue to the next page.



I certify to the best of my knowledge, I agree to comply with specific requirements stated above relating to any construction, alteration/renovation, real estate, or bus/vehicle purchases.

The total dollar amounts saved on the Capital Outlay page will automatically populate to the appropriate function/object code area of the Budget Grid page.

Supporting Data

GUIDANCE:

- Districts/LEAs that choose to use Part B funds for CEIS must be aware of how this impacts the amount of funds that may be taken for a MOE adjustment and vice versa. The MOE adjustment/CEIS calculator is an informational tool to determine how budgeting for CEIS will impact the amount of MOE adjustment (and vice versa) the district/LEA may take. These amounts are not saved or pulled into any other page or report. This section is not required to be completed.
- More information regarding the MOE adjustment and CEIS relationship can be found at <http://dese.mo.gov/financial-admin-services/special-education-finance/coordinated-early-intervening-services>.

INSTRUCTIONS AND SCREEN SHOTS:

Maintenance of Effort Adjustment/CEIS Tool Section

Step 1: Enter amount of CEIS and/or MOE Adjustment

The amounts in the gray boxes cannot be altered. These amounts are displayed to provide information when entering amounts into the two enterable fields.

Maintenance of Effort Adjustment/CEIS Tool

IDEA allows a LEA to reduce the MOE threshold when the IDEA Part B (611) allocation increases from the prior year to the current year (34 CFR §300.205). This reduction of spending state and/or local funds assists a LEA in spending the increase in federal funds. The MOE adjustment is calculated by taking 50% of the increase in the Part B allocation from the prior year to current year Part B allocation. The decisions that a LEA makes about the amount of funds that it expends towards CEIS activities affect the amount that it may use for the MOE adjustment, and vice versa. Therefore, careful consideration must be taken when determining the amount of funds to take for the MOE adjustment and the amount of Part B funds to spend toward CEIS activities in the same fiscal year. If the LEA takes advantage of the adjustment, with or without a CEIS limitation, any state and/or local funds that are no longer dedicated to special education must be spent on activities authorized under the Elementary and Secondary Education Act (ESEA).

For more information on the MOE adjustment and to see whether or not the LEA may take a MOE adjustment, please review the MOE Adjustment Guidance and MOE Adjustment spreadsheet. (<http://dese.mo.gov/financial-admin-services/special-education-finance/part-b-funding-and-allocations>)

Directions: To determine how the amount of Part B funds budgeted for CEIS will impact the amount of MOE adjustment the district may take (and vice versa), please complete the table below.

This is only an informational tool, amounts entered will not save.

Maximum Amount Available for MOE Adjustment	<input type="text" value="0.00"/>
Maximum Amount Available for CEIS	<input type="text" value="0.00"/>
Amount of Part B Funds Currently Budgeted for CEIS (1223)	<input type="text" value="0.00"/>
Projected CEIS Amount	<input type="text"/>
Projected MOE Adjustment Amount	<input type="text"/>
Amount Remaining for MOE Adjustment	<input type="text"/>
Amount Remaining for CEIS (1223)	<input type="text"/>

Calculate

The first enterable field is the Projected CEIS Amount. Enter an amount up to the maximum amount available for CEIS into this field to determine how the amount of CEIS funds budgeted will impact the amount that may be taken for the MOE adjustment.

The second enterable field is the Projected MOE Adjustment Amount. Enter an amount up to the maximum amount available for MOE adjustment into this field to determine how the amount taken for the MOE adjustment will impact the amount that may be used for CEIS.

Step 2: Click the Calculate button

These amounts will not save; it is only to be used as a tool.

Maintenance of Effort (MOE)

GUIDANCE:

About MOE

- Maintenance of Effort (MOE) is the amount of State and/or local money the district/LEA must spend in support of special education. There are two requirements for MOE; the eligibility requirement and the compliance requirement. In order to be eligible for an IDEA Part B (611) Entitlement grant in the upcoming year, the district/LEA must develop a budget that demonstrates it *intends* to maintain (or increase) the amount of local, or State and local funds, it spends for the education of children with disabilities when compared to the amount it *actually* expended (compliant) in the most recent fiscal year for which information is available. The MOE compliance requirements are addressed on the Part B FER. For more information about the MOE compliance requirements, see the ePeGs FER training guide posted at <http://dese.mo.gov/financial-admin-services/special-education-finance/part-b-funding-and-allocations>.
- There are four ways districts/LEAs can meet MOE; 1) the total amount of local funds spent on special education expenditures, 2) the amount of local funds spent per child on special education expenditures, 3) the total amount of both State and local funds spent on special education expenditures, and 4) the amount of both State and local funds spent per child on special education expenditures. The district/LEA only has to meet MOE on one of these methods.
- There are five allowable exceptions to MOE that districts/LEAs may take to reduce the level of State and/or local expenditures needed to meet MOE eligibility. In addition, eligible districts/LEAs may also take an adjustment to MOE to reduce the level of State and/or local expenditures needed to meet MOE eligibility. More information regarding MOE allowable exceptions and MOE adjustment can be found in the MOE Step 4 Adjustment & Exceptions section of this guide and at <http://dese.mo.gov/financial-admin-services/special-education-finance/special-education-maintenance-fiscal-effort>.
- Throughout the year, special education expenditures paid from State, local, and Federal sources must be tracked separately using a project code in the general ledger.

Budgeting MOE

- During the budgeting process at the beginning of the year, districts/LEAs should determine what State and/or local funding sources will be used to fund the special education program. Then, the district/LEA must ensure that, depending on how the district/LEA plans to meet MOE, enough is budgeted to meet MOE for eligibility.
- Budgeted MOE must include all special education expenditures paid with State and/or local funds the district/LEA anticipates from July 1 to June 30.
- Special education State and local expenditures must be budgeted separately. Special education expenditures that will be paid with Federal funds must not be included in budgeted MOE.
- The budgeted MOE amount only determines eligibility for the current year Federal IDEA Part B (611) Entitlement grant award. It is not pulled into the Part B FER or compared to the actual MOE amount reported on the Part B FER at the end of the fiscal year.

- Once a district/LEA has met MOE for eligibility, the district/LEA does not need to amend the budgeted MOE if there are changes in expenditures during the year.
- The district/LEA can change the method it uses to meet the MOE eligibility standard from year to year.

INSTRUCTIONS AND SCREEN SHOTS:

MOE Step 1 Child Count

Step 1: Enter Child Count

Enter the estimated December 1 child count for the upcoming year.

MOE Step 1 – December 1 Child Count	
December 1, 2011 Child Count	1827
December 1, 2012 Child Count	1820
December 1, 2013 Child Count	1917
December 1, 2014 Child Count	1975
December 1, 2015 Child Count	2134
December 1, 2016 Child Count (estimated)	0

Step 2: Save MOE Step 1

Click Save, then continue to the next page.

MOE Step 2 State Only Budgeted Expenditures

Step 1: Enter the Total State Only Budgeted Expenditures

Enter the budgeted amount of anticipated special education expenditures that will be paid with **State only** funding for 2016-17.

2016 - 2017 School Year Budgeted STATE ONLY Expenditures								
Accounting Manual	6100 Certificated Salaries	6150 Noncertificated Salaries	6200 Employee Benefits	6300 Purchased Services	6400 Materials & Supplies	6500 Capital Outlay	6600 Other	Total
1221 Special Education and Related Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1224 Proportionate Share Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1280 Early Childhood Special Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1931 Tuition, Special Ed Services to District in State	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1932 Tuition, Special Ed Services to District out State	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1933 Tuition, Special Ed Services to Private Agencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2200 Professional Development	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2500 Transportation and Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2553 Contracted Disabled Transportation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2554 District Operated Disabled Transportation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2557-SPED Proportionate Share Transportation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2559 ECSE Transportation Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4000 Facilities Acquisition and Construction	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total State Only Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Step 2: Save MOE Step 2

Click the Save button to total and save the State only expenditures, then continue to the next page.

MOE Step 3 Local Only Budgeted Expenditures

Step 1: Enter the Total Local Only Budgeted Expenditures

Enter the budgeted amount of anticipated special education expenditures that will be paid with **local only** funding for 2016-17.

2016 - 2017 School Year Budgeted LOCAL ONLY Expenditures								
Accounting Manual	6100 Certificated Salaries	6150 Noncertificated Salaries	6200 Employee Benefits	6300 Purchased Services	6400 Materials & Supplies	6500 Capital Outlay	6600 Other	Total
1221 Special Education and Related Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1224 Proportionate Share Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1280 Early Childhood Special Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1931 Tuition, Special Ed Services to District in State	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1932 Tuition, Special Ed Services to District out State	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1933 Tuition, Special Ed Services to Private Agencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2200 Professional Development	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2500 Transportation and Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2553 Contracted Disabled Transportation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2554 District Operated Disabled Transportation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2557-SPED Proportionate Share Transportation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2559 ECSE Transportation Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4000 Facilities Acquisition and Construction	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Local Only Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Step 2: Save MOE Step 3

Click the Save button to total and save the local only expenditures, then continue to the next page.

GUIDANCE:

Adjustment to Maintenance of Effort Section (if applicable):

- This section can only be completed if the Maximum Amount Allowed for Adjustment to MOE is greater than zero.
- In the event that a district/LEA has an increase in the IDEA Part B (611) Entitlement allocation from the prior year to the current year, the district/LEA has the opportunity to reduce the amount of State and/or local funds spent for MOE by up to 50% of the increase. It is a district/LEA decision regarding the amount of the MOE adjustment to take.
- Districts/LEAs may indicate if a MOE adjustment was taken in the prior year and/or will be taken in the current year.
- If the district/LEA takes advantage of the adjustment, any State and/or local funds that are no longer dedicated to special education must be spent on activities authorized under the Elementary and Secondary Education Act (ESEA). These activities include Title I – improving the academic achievement of the disadvantaged, Title II, preparing recruiting and training high quality teachers and principals, Title III, language instruction for limited English proficient and immigrant students, Title IV – 21st century schools, Title V – promoting informed parental choice and innovative programs, Title VI – flexibility and accountability, Title VII, indicant, native Hawaiian, and Alaska native education, and Title VIII – impact aid.
- The district/LEA must keep track of the amount of State and/or local funds that are being freed up and on which ESEA activities those funds are being spent.
- The MOE adjustment does not decrease the Part B allocation amount but instead the amount of State and/or local funds that must be spent on students with disabilities.
- Districts/LEAs that take a MOE adjustment reduce the amount of State and/or local funds that must be spent to meet MOE for the current year and future years until the district/LEA decides to voluntarily increase the MOE amount.
- More information about the MOE adjustment can be found at <http://dese.mo.gov/financial-admin-services/special-education-finance/special-education-maintenance-fiscal-effort>.

INSTRUCTIONS AND SCREEN SHOTS:

MOE Step 4 Adjustment Section

Step 1: Enter the Adjustment Amount

The first table will display three years of the district/LEA's Part B allocations. Enter the adjustment amount that was or will be used to reduce MOE for State expenditures and/or local expenditures in the appropriate year.

Adjustment to Maintenance of Effort Hide	
Year	Part B Allocation Amount
2016-2017	4186187.00
2015-2016	4186187.00
2014-2015	4089797.00

Adjustment to Maintenance of Effort Calculation	2016-2017	2015-2016
Increase in Entitlement Allocation	0.00	96390.00
50% of Increase	0.00	48195.00
CEIS Paid with Part B Entitlement Funds	0.00	0.00
Maximum Amount Allowed for Adjustment to MOE	0.00	48195.00
Amount of Adjustment to MOE LEA is claiming for STATE expenditures	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>
Amount of Adjustment to MOE LEA is claiming for LOCAL expenditures	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>
Total Amount of Adjustment to MOE LEA is Claiming	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>

Step 2: Enter the Total Amount Expended

Enter the amount of freed up State and/or local funds that was or will be expended on ESEA program(s) in the year in which the adjustment to MOE was or will be taken. The total amount showing as expended on ESEA activities must equal the total amount of adjustment to MOE the district/LEA is claiming.

Elementary and Secondary Education Act (ESEA) Activities	Total Amount Expended: 2016-2017	Total Amount Expended: 2015-2016
Title I	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>
Title II	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>
Title III	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>
Title IV	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>
Title V	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>
Title VI	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>
Title VII	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>
Title VIII	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>
Total	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>

Save

Step 3: Save the Adjustment Amounts

Click the Save button to total and save the adjustment amounts.

GUIDANCE:

Allowable Exceptions to Reduce Maintenance of Effort Section (if applicable):

- There are five allowable exceptions to MOE that districts/LEAs can claim when budgeting MOE.
- Districts/LEAs are able to take MOE exceptions by comparing State and/or local special education expenditures between 1) two years ago and the prior year and 2) the prior year and the current year to determine if an allowable exception can be taken in the budget.
- If local funds were used for exceptions, then the reduction will apply to both the local only MOE amounts and State and local MOE amounts. If State funds were used for exceptions, then the reduction will only apply to the State and local MOE amounts.
- The total MOE exception amount reduces the MOE total amount that the district/LEA must meet for MOE eligibility for the current year.
- Districts/LEAs may take a MOE adjustment and MOE exceptions in the same year.
- More information about the MOE allowable exceptions can be found at <http://dese.mo.gov/financial-admin-services/special-education-finance/special-education-maintenance-fiscal-effort>.

INSTRUCTIONS AND SCREEN SHOTS:

MOE Step 4 Exceptions Section

Exception 1: Voluntary Departure of Special Education Staff

Step 1: Enter Employee's Name

There are two tables for the voluntary departure of special education staff. The first table is comparing the 2014-2015 School Year to the 2015-2016 School Year. The second table is comparing the 2015-2016 School Year to the 2016-2017 School Year.

Enter the first and last name of the employee who voluntarily departed under the correct school year.

2014 - 2015 School Year					2015 - 2016 School Year						
Employee Name	Employee Position	Employee Departure	Emp. FTE	Employee Salary & Benefits	Employee Name	Employee Position	Emp. FTE	Employee Salary & Benefits	Expenditure Type	Amount of Reduction	
<input type="text"/>	Select...	Select...	<input type="text"/>	<input type="text"/>	<input type="text"/>	Select...	<input type="text"/>	<input type="text"/>	Select...	<input type="text"/>	
Add New Line					Save						
2015 - 2016 School Year					2016 - 2017 School Year						
Employee Name	Employee Position	Employee Departure	Emp. FTE	Employee Salary & Benefits	Employee Name	Employee Position	Emp. FTE	Employee Salary & Benefits	Expenditure Type	Amount of Reduction	
<input type="text"/>	Select...	Select...	<input type="text"/>	<input type="text"/>	<input type="text"/>	Select...	<input type="text"/>	<input type="text"/>	Select...	<input type="text"/>	
Add New Line					Save						

*District/LEA may be required to submit additional documentation.

Subtotal:

Step 2: Select Employee's Position

Select from the dropdown box the employee's position.

2014 - 2015 School Year					2015 - 2016 School Year					
Employee Name	Employee Position	Employee Departure	Emp. FTE	Employee Salary & Benefits	Employee Name	Employee Position	Emp. FTE	Employee Salary & Benefits	Expenditure Type	Amount of Reduction
	Select... ▼	Select... ▼				Select... ▼			Select... ▼	
Add New Line					Save					

2015 - 2016 School Year					2016 - 2017 School Year					
Employee Name	Employee Position	Employee Departure	Emp. FTE	Employee Salary & Benefits	Employee Name	Employee Position	Emp. FTE	Employee Salary & Benefits	Expenditure Type	Amount of Reduction
	Select... ▼	Select... ▼				Select... ▼			Select... ▼	
Add New Line					Save					

*District/LEA may be required to submit additional documentation.

Subtotal: 0

Step 3: Select Type of Departure

Select from the dropdown box the type of employee's departure. The departure of the employee must be voluntary and not due to the district/LEA's decision to reduce the employee's FTE or eliminate the employee's position.

2014 - 2015 School Year					2015 - 2016 School Year					
Employee Name	Employee Position	Employee Departure	Emp. FTE	Employee Salary & Benefits	Employee Name	Employee Position	Emp. FTE	Employee Salary & Benefits	Expenditure Type	Amount of Reduction
	Select... ▼	Select... ▼				Select... ▼			Select... ▼	
Add New Line					Save					

2015 - 2016 School Year					2016 - 2017 School Year					
Employee Name	Employee Position	Employee Departure	Emp. FTE	Employee Salary & Benefits	Employee Name	Employee Position	Emp. FTE	Employee Salary & Benefits	Expenditure Type	Amount of Reduction
	Select... ▼	Select... ▼				Select... ▼			Select... ▼	
Add New Line					Save					

*District/LEA may be required to submit additional documentation.

Subtotal: 0

Step 4: Enter Employee's FTE

Enter the FTE for this employee's position.

2014 - 2015 School Year					2015 - 2016 School Year					
Employee Name	Employee Position	Employee Department	Emp. FTE	Employee Salary & Benefits	Employee Name	Employee Position	Emp. FTE	Employee Salary & Benefits	Expenditure Type	Amount of Reduction
<input type="text"/>	Select... ▼	Select... ▼	<input type="text"/>	<input type="text"/>	<input type="text"/>	Select... ▼	<input type="text"/>	<input type="text"/>	Select... ▼	<input type="text"/>
Add New Line					Save					

2015 - 2016 School Year					2016 - 2017 School Year					
Employee Name	Employee Position	Employee Department	Emp. FTE	Employee Salary & Benefits	Employee Name	Employee Position	Emp. FTE	Employee Salary & Benefits	Expenditure Type	Amount of Reduction
<input type="text"/>	Select... ▼	Select... ▼	<input type="text"/>	<input type="text"/>	<input type="text"/>	Select... ▼	<input type="text"/>	<input type="text"/>	Select... ▼	<input type="text"/>
Add New Line					Save					

*District/LEA may be required to submit additional documentation.

Subtotal:

Step 5: Enter Employee's Salary and Benefits

2014 - 2015 School Year					2015 - 2016 School Year					
Employee Name	Employee Position	Employee Department	Emp. FTE	Employee Salary & Benefits	Employee Name	Employee Position	Emp. FTE	Employee Salary & Benefits	Expenditure Type	Amount of Reduction
<input type="text"/>	Select... ▼	Select... ▼	<input type="text"/>	<input type="text"/>	<input type="text"/>	Select... ▼	<input type="text"/>	<input type="text"/>	Select... ▼	<input type="text"/>
Add New Line					Save					

2015 - 2016 School Year					2016 - 2017 School Year					
Employee Name	Employee Position	Employee Department	Emp. FTE	Employee Salary & Benefits	Employee Name	Employee Position	Emp. FTE	Employee Salary & Benefits	Expenditure Type	Amount of Reduction
<input type="text"/>	Select... ▼	Select... ▼	<input type="text"/>	<input type="text"/>	<input type="text"/>	Select... ▼	<input type="text"/>	<input type="text"/>	Select... ▼	<input type="text"/>
Add New Line					Save					

*District/LEA may be required to submit additional documentation.

Subtotal:

Step 6: Enter Employee's Name

Enter the first and last name of the employee who was hired to replace the employee who voluntarily departed in the prior year. If no one was hired to replace the employee, leave this field blank.

2014 - 2015 School Year					2015 - 2016 School Year					
Employee Name	Employee Position	Employee Departure	Emp. FTE	Employee Salary & Benefits	Employee Name	Employee Position	Emp. FTE	Employee Salary & Benefits	Expenditure Type	Amount of Reduction
<input type="text"/>	Select... ▼	Select... ▼	<input type="text"/>	<input type="text"/>	<input type="text"/>	Select... ▼	<input type="text"/>	<input type="text"/>	Select... ▼	<input type="text"/>
Add New Line					Save					

2015 - 2016 School Year					2016 - 2017 School Year					
Employee Name	Employee Position	Employee Departure	Emp. FTE	Employee Salary & Benefits	Employee Name	Employee Position	Emp. FTE	Employee Salary & Benefits	Expenditure Type	Amount of Reduction
<input type="text"/>	Select... ▼	Select... ▼	<input type="text"/>	<input type="text"/>	<input type="text"/>	Select... ▼	<input type="text"/>	<input type="text"/>	Select... ▼	<input type="text"/>
Add New Line					Save					

*District/LEA may be required to submit additional documentation. Subtotal:

Step 7: Select Employee's Position

Select from the dropdown box the employee's position who was hired to replace the employee who voluntarily departed in the prior year. If no one was hired to replace the employee, leave this field blank.

2014 - 2015 School Year					2015 - 2016 School Year					
Employee Name	Employee Position	Employee Departure	Emp. FTE	Employee Salary & Benefits	Employee Name	Employee Position	Emp. FTE	Employee Salary & Benefits	Expenditure Type	Amount of Reduction
<input type="text"/>	Select... ▼	Select... ▼	<input type="text"/>	<input type="text"/>	<input type="text"/>	Select... ▼	<input type="text"/>	<input type="text"/>	Select... ▼	<input type="text"/>
Add New Line					Save					

2015 - 2016 School Year					2016 - 2017 School Year					
Employee Name	Employee Position	Employee Departure	Emp. FTE	Employee Salary & Benefits	Employee Name	Employee Position	Emp. FTE	Employee Salary & Benefits	Expenditure Type	Amount of Reduction
<input type="text"/>	Select... ▼	Select... ▼	<input type="text"/>	<input type="text"/>	<input type="text"/>	Select... ▼	<input type="text"/>	<input type="text"/>	Select... ▼	<input type="text"/>
Add New Line					Save					

*District/LEA may be required to submit additional documentation. Subtotal:

Step 8: Enter Employee's FTE

Enter the FTE of the employee who was hired to replace the employee who voluntarily departed in the prior year. If no one was hired to replace the employee, leave this field blank.

2014 - 2015 School Year					2015 - 2016 School Year					
Employee Name	Employee Position	Employee Departure	Emp. FTE	Employee Salary & Benefits	Employee Name	Employee Position	Emp. FTE	Employee Salary & Benefits	Expenditure Type	Amount of Reduction
<input type="text"/>	Select... ▼	Select... ▼	<input type="text"/>	<input type="text"/>	<input type="text"/>	Select... ▼	<input type="text"/>	<input type="text"/>	Select... ▼	<input type="text"/>
Add New Line					Save					

2015 - 2016 School Year					2016 - 2017 School Year					
Employee Name	Employee Position	Employee Departure	Emp. FTE	Employee Salary & Benefits	Employee Name	Employee Position	Emp. FTE	Employee Salary & Benefits	Expenditure Type	Amount of Reduction
<input type="text"/>	Select... ▼	Select... ▼	<input type="text"/>	<input type="text"/>	<input type="text"/>	Select... ▼	<input type="text"/>	<input type="text"/>	Select... ▼	<input type="text"/>
Add New Line					Save					

*District/LEA may be required to submit additional documentation.

Subtotal:

Step 9: Enter Employee's Salary and Benefits

Enter the salary and benefit amount of the employee who was hired to replace the employee who voluntarily departed in the prior year. If no one was hired to replace the employee, leave this field blank.

2014 - 2015 School Year					2015 - 2016 School Year					
Employee Name	Employee Position	Employee Departure	Emp. FTE	Employee Salary & Benefits	Employee Name	Employee Position	Emp. FTE	Employee Salary & Benefits	Expenditure Type	Amount of Reduction
<input type="text"/>	Select... ▼	Select... ▼	<input type="text"/>	<input type="text"/>	<input type="text"/>	Select... ▼	<input type="text"/>	<input type="text"/>	Select... ▼	<input type="text"/>
Add New Line					Save					

2015 - 2016 School Year					2016 - 2017 School Year					
Employee Name	Employee Position	Employee Departure	Emp. FTE	Employee Salary & Benefits	Employee Name	Employee Position	Emp. FTE	Employee Salary & Benefits	Expenditure Type	Amount of Reduction
<input type="text"/>	Select... ▼	Select... ▼	<input type="text"/>	<input type="text"/>	<input type="text"/>	Select... ▼	<input type="text"/>	<input type="text"/>	Select... ▼	<input type="text"/>
Add New Line					Save					

*District/LEA may be required to submit additional documentation.

Subtotal:

Step 10: Select Expenditure Type

Select the expenditure type from the dropdown box to indicate whether the employee's salary and benefits in the prior year were paid with State or local funding. If the employee was paid with both State and local funds, one row must be entered for the salary and benefit amount paid from State funds and another row must be entered for the salary and benefit amount paid from local funds.

2014 - 2015 School Year					2015 - 2016 School Year				Expenditure Type	Amount of Reduction
Employee Name	Employee Position	Employee Department	Emp. FTE	Employee Salary & Benefits	Employee Name	Employee Position	Emp. FTE	Employee Salary & Benefits		
<input type="text"/>	Select... ▼	Select... ▼	<input type="text"/>	<input type="text"/>	<input type="text"/>	Select... ▼	<input type="text"/>	<input type="text"/>	Select... ▼	<input type="text"/>
*	*	*	*	*	*	*	*	*	*	*
Add New Line					Save					

2015 - 2016 School Year					2016 - 2017 School Year				Expenditure Type	Amount of Reduction
Employee Name	Employee Position	Employee Department	Emp. FTE	Employee Salary & Benefits	Employee Name	Employee Position	Emp. FTE	Employee Salary & Benefits		
<input type="text"/>	Select... ▼	Select... ▼	<input type="text"/>	<input type="text"/>	<input type="text"/>	Select... ▼	<input type="text"/>	<input type="text"/>	Select... ▼	<input type="text"/>
*	*	*	*	*	*	*	*	*	*	*
Add New Line					Save					

*District/LEA may be required to submit additional documentation.

Subtotal: 0

Step 11: Save Exception 1

Click the Save button after each entry to total and save the exception.

Step 12: Add New Line

Click Add New Line button only if the Save button has been clicked and if there are multiple employees to report.

Exception 2: Decrease in enrollment of children with disabilities

Districts/LEAs will only be able to complete the information for this exception if there has been a decrease in the December 1 child count from the previous two years to the prior year and the prior year to the current year estimated count.

Step 1: Describe Service Reduced/Consolidated

There are two tables for the special education service reduced/consolidated. The first table is comparing the 2014-2015 School Year to the 2015-2016 School Year. The second table is comparing the 2015-2016 School Year to the 2016-2017 School Year.

Enter in the text box the service that was reduced or consolidated due to a decrease in child count.

Service reduced/consolidated:	2014 - 2015 Amount	2015 - 2016 Amount	Expenditure Type	Amount of Reduction	Del
<input type="text"/>	<input type="text"/>	<input type="text"/>	Select... ▼	<input type="text"/>	X

Add New Line

Save

Service reduced/consolidated:	2015 - 2016 Amount	2016 - 2017 Amount	Expenditure Type	Amount of Reduction	Del
<input type="text"/>	<input type="text"/>	<input type="text"/>	Select... ▼	<input type="text"/>	X

*District/LEA may be required to submit additional documentation.

Subtotal:

0

Add New Line

Save

Step 2: Enter the Amount of the Service

Enter the amount paid for the identified service for the school year listed.

Service reduced/consolidated:	2014 - 2015 Amount	2015 - 2016 Amount	Expenditure Type	Amount of Reduction	Del
<input type="text"/>	<input type="text"/>	<input type="text"/>	Select... ▼	<input type="text"/>	X

Add New Line

Save

Service reduced/consolidated:	2015 - 2016 Amount	2016 - 2017 Amount	Expenditure Type	Amount of Reduction	Del
<input type="text"/>	<input type="text"/>	<input type="text"/>	Select... ▼	<input type="text"/>	X

*District/LEA may be required to submit additional documentation.

Subtotal:

0

Add New Line

Save

Step 3: Enter the Amount of the Service

Enter the amount paid for the identified service in the year following. If there were no services in the year following, leave this field blank.

Service reduced/consolidated:	2014 - 2015 Amount	2015 - 2016 Amount	Expenditure Type	Amount of Reduction	Del
<input type="text"/>	<input type="text"/>	<input type="text"/>	Select... ▼	<input type="text"/>	X

Add New Line

Save

Service reduced/consolidated:	2015 - 2016 Amount	2016 - 2017 Amount	Expenditure Type	Amount of Reduction	Del
<input type="text"/>	<input type="text"/>	<input type="text"/>	Select... ▼	<input type="text"/>	X

*District/LEA may be required to submit additional documentation.

Subtotal:

0

Add New Line

Save

Step 4: Select the Expenditure Type

Select the expenditure type from the dropdown box to indicate whether the service in the previous year was paid with State or local funding. If the expenditure was paid with both State and local funds, one row must be entered for the expenditure amount paid from State funds and another row must be entered for the expenditure amount paid from local funds.

Service reduced/consolidated:	2014 - 2015 Amount	2015 - 2016 Amount	Expenditure Type	Amount of Reduction	Del
<input type="text"/>	<input type="text"/>	<input type="text"/>	Select... ▼	<input type="text"/>	X

Add New Line

Save

Service reduced/consolidated:	2015 - 2016 Amount	2016 - 2017 Amount	Expenditure Type	Amount of Reduction	Del
<input type="text"/>	<input type="text"/>	<input type="text"/>	Select... ▼	<input type="text"/>	X

*District/LEA may be required to submit additional documentation.

Subtotal:

0

Add New Line

Save

Step 5: Save Exception 2

Click the Save button after each entry to total and save the exception.

Step 6: Add New Line

Click Add New Line button only if the Save button has been clicked and if there are multiple services to report.

Exception 3: Termination of a costly obligation for a specific child

Step 1: Select Reason Service was Terminated

There are two tables to report special education services that were terminated for a specific child. The first table is for the service that was no longer needed for a specific child in the 2015-2016 School Year. The second table is for the service that will no longer be needed for a specific child in the 2016-2017 School Year.

Select from the dropdown box the reason the service was terminated.

2015 - 2016 School Year				
Reason for termination of services:	Description:	Expenditure Type	Amount of Reduction	Del
<div>Select...</div>	<div></div>	<div>Select...</div>	<div></div>	<div>X</div>
<div>Add New Line</div> <div>Save</div>				

2016 - 2017 School Year				
Reason for termination of services:	Description:	Expenditure Type	Amount of Reduction	Del
<div>Select...</div>	<div></div>	<div>Select...</div>	<div></div>	<div>X</div>
<div>Add New Line</div> <div>Save</div>				

***District/LEA may be required to submit additional documentation.** Subtotal:

0

Step 2: Enter a Description of the Service

Enter in the text box a description of the terminated service for a specific child.

2015 - 2016 School Year				
Reason for termination of services:	Description:	Expenditure Type	Amount of Reduction	Del
<div>Select...</div>	<div></div>	<div>Select...</div>	<div></div>	<div>X</div>
<div>Add New Line</div> <div>Save</div>				

2016 - 2017 School Year				
Reason for termination of services:	Description:	Expenditure Type	Amount of Reduction	Del
<div>Select...</div>	<div></div>	<div>Select...</div>	<div></div>	<div>X</div>
<div>Add New Line</div> <div>Save</div>				

***District/LEA may be required to submit additional documentation.** Subtotal:

0

Step 3: Select Expenditure Type

Select the expenditure type from the dropdown box to indicate whether the service was paid with State or local funding during that school year. If the expenditure was paid with both State and local funds, one row must be entered for the expenditure amount paid from State funds and another row must be entered for the expenditure amount paid from local funds.

2015 - 2016 School Year				
Reason for termination of services:	Description:	Expenditure Type	Amount of Reduction	Del
Select...		Select...		X

Add New Line Save

2016 - 2017 School Year				
Reason for termination of services:	Description:	Expenditure Type	Amount of Reduction	Del
Select...		Select...		X

*District/LEA may be required to submit additional documentation. Subtotal: 0

Add New Line Save

Step 4: Enter the Amount of the Reduction

2015 - 2016 School Year				
Reason for termination of services:	Description:	Expenditure Type	Amount of Reduction	Del
Select...		Select...		X

Add New Line Save

2016 - 2017 School Year				
Reason for termination of services:	Description:	Expenditure Type	Amount of Reduction	Del
Select...		Select...		X

*District/LEA may be required to submit additional documentation. Subtotal: 0

Add New Line Save

Step 5: Save Exception 3

Click the Save button after each entry to total and save the exception.

Step 6: Add New Line

Click Add New Line button only if the Save button has been clicked and if there are multiple services to report.

Exception 4: Termination of long-term purchase

Step 1: Enter Description of Long-Term Purchase

There are two tables for the special education long-term purchase that was terminated. The first table is for the long-term purchase that ended in the 2014-2015 School Year that the district/LEA no longer paid for in 2015-16. The second table is for the long-term purchase that ended in the 2015-2016 School Year that the district/LEA will no longer pay for in the 2016-17 year.

Enter in the text box the description of the long-term purchase for which the district/LEA is no longer paying.

Describe the long-term purchase the LEA is no longer paying for:	Expenditure Type	2014 - 2015 Payment Amount	Del
<input type="text"/>	Select... ▼	<input type="text"/>	X

Add New Line Save

Describe the long-term purchase the LEA is no longer paying for:	Expenditure Type	2015 - 2016 Payment Amount	Del
<input type="text"/>	Select... ▼	<input type="text"/>	X

*District/LEA may be required to submit additional documentation.

Add New Line Save

Subtotal: 0

Step 2: Select Expenditure Type

Select the expenditure type from the dropdown box to indicate whether the long-term purchase was paid with State or local funding during that school year. If the expenditure was paid with both State and local funds, one row must be entered for the expenditure amount paid from State funds and another row must be entered for the expenditure amount paid from local funds.

Describe the long-term purchase the LEA is no longer paying for:	Expenditure Type	2014 - 2015 Payment Amount	Del
<input type="text"/>	Select... ▼	<input type="text"/>	X

Add New Line Save

Describe the long-term purchase the LEA is no longer paying for:	Expenditure Type	2015 - 2016 Payment Amount	Del
<input type="text"/>	Select... ▼	<input type="text"/>	X

*District/LEA may be required to submit additional documentation.

Add New Line Save

Subtotal: 0

Step 3: Enter Amount of Long-Term Purchase

Enter the amount the district/LEA paid for the long-term purchase during that school year.

Describe the long-term purchase the LEA is no longer paying for:	Expenditure Type	2014 - 2015 Payment Amount	Del
<input type="text"/>	Select... ▼	<input type="text"/>	X

Add New Line

Save

Describe the long-term purchase the LEA is no longer paying for:	Expenditure Type	2015 - 2016 Payment Amount	Del
<input type="text"/>	Select... ▼	<input type="text"/>	X

*District/LEA may be required to submit additional documentation.

Subtotal:

0

Add New Line

Save

Step 4: Save Exception 4

Click the Save button after each entry to total and save the exception.

Step 5: Add New Line

Click Add New Line button only if the Save button has been clicked and if there are multiple long-term purchases to report.

Exception 5: Assumption of cost by the High Need Fund (HNF)

The district/LEA may indicate if the HNF Federal revenue received in the 2015-2016 school year was used to pay for 2015-2016 special education expenditures instead of State or local funding. Only districts/LEAs that received HNF Federal revenue in 2015-2016 are eligible for this exception. The HNF Federal amount for the current school year is not enterable on the budget application because the HNF current year Federal revenue amount is unknown at the time of the budget.

Step 1: Select Expenditure Type

Select the expenditure type from the dropdown box to indicate if the HNF Federal revenue the district received in 2015-2016 was used for special education expenditures instead of State or local funding during the 2015-2016 school year.

Exception 5: Assumption of cost by the High Need Fund (HNF)	
The district/LEA has reduced the MOE amount by the federal amount of HNF revenue received in school year 2015 - 2016.	
Expenditure Type	Amount of Reduction
<div>Select... ▼</div>	<div></div>

Step 2: Enter Amount of Reduction

Enter the amount of HNF Federal revenue received in the 2015-2016 school year.

Exception 5: Assumption of cost by the High Need Fund (HNF)	
The district/LEA has reduced the MOE amount by the federal amount of HNF revenue received in school year 2015 - 2016.	
Expenditure Type	Amount of Reduction
<div>Select... ▼</div>	<div></div>

Step 3: Save Exception 5

Save MOE Step 4

Click the Save button to total and save the exceptions, then continue to the next page.

GUIDANCE:

MOE Step 5 MOE Calculations

- To test whether or not the district/LEA has met the MOE eligibility requirement, the system will calculate the amounts budgeted in the State only and local only grids to determine if the district/LEA met MOE on one of the four methods. For each of the four methods, the system will compare the amount budgeted to the amount reported as expended in the most recent fiscal year for which the district/LEA met MOE for each method and for which information is available. For example, the 2016-2017 budgeted MOE amount will be compared to the actual spent MOE amount from the most recent year the district/LEA met MOE on each of the four methods.
- This is a view only page that can only be changed by adjusting amounts in MOE Steps 1-4.
- Previous MOE Calculations table will display the previous years' MOE calculations as of 2011-2012.
- Current Year MOE Calculations table will display MOE expenditure amounts from the last year the district/LEA met MOE on each of the four methods and current year MOE budgeted amounts.
- The district/LEA must meet MOE in at least one method in order to be eligible for the Federal IDEA Part B (611) Entitlement grant award in the current year.

SCREEN SHOTS:

Previous MOE Calculations table:

Previous MOE Calculations					
Year	State Only Total Expenditures	Local Only Total Expenditures	State & Local Total Expenditures	Local Only Per Child Expenditures	State & Local Per Child Expenditures
2014 - 2015	12814976.77	11184233.53	23999210.30	6111.60	13114.32
2013 - 2014	N/A	N/A	22793926.50	N/A	12341.05
2012 - 2013	N/A	N/A	21988506.23	N/A	11133.42
2011 - 2012	N/A	N/A	21745913.59	N/A	10607.76

Example of Current Year MOE Calculations table without any adjustments or exceptions:

Current Year MOE Calculations					
	State Only Total Expenditures	Local Only Total Expenditures	State & Local Total Expenditures	Local Only Per Child Expenditures	State & Local Per Child Expenditures
Most Recent Year MOE Met	N/A	N/A	2014-2015	N/A	2013-2014
Most Recent Year MOE Amount Met	N/A	N/A	24256683.93	N/A	12342.92
MOE Amount Needed for Eligibility	N/A	N/A	24256683.93	N/A	12342.92
2016 - 2017 MOE Budgeted Amount	3300000.00	21000000.00	24300000.00	10505.25	12156.08
MOE Increase/Decrease	N/A	N/A	43316.07	N/A	-186.84
MOE must indicate "MET" in at least one category	N/A	N/A	Met	N/A	Not Met

Example of Current Year MOE Calculations table with adjustments and exceptions:

Current Year MOE Calculations					
	State Only Total Expenditures	Local Only Total Expenditures	State & Local Total Expenditures	Local Only Per Child Expenditures	State & Local Per Child Expenditures
Most Recent Year MOE Met	N/A	N/A	2014-2015	N/A	2013-2014
Most Recent Year MOE Amount Met	N/A	N/A	24256683.93	N/A	12342.92
MOE Adjustment Amount	100.00	0.00	100.00	N/A	0.05
MOE Exceptions Amount	0.00	5000.00	5000.00	N/A	2.61
MOE Amount Needed for Eligibility	N/A	N/A	24251583.93	N/A	12340.26
2016 - 2017 MOE Budgeted Amount	3300000.00	21000000.00	24300000.00	10505.25	12156.08
MOE Increase/Decrease	N/A	N/A	48416.07	N/A	-184.18
MOE must indicate "MET" in at least one category	N/A	N/A	Met	N/A	Not Met

Submittal and Approval

INSTRUCTIONS AND SCREEN SHOTS:

Step 1: Agree to Assurances

Before the budget application can be submitted the district/LEA must read the Core Assurances and Grant Specific Assurances and agree to both of them by clicking on the link and then clicking on the Agree to Assurances button. Click Close to return to the Submittal/Approval page. DESE Special Education Finance does not require board approval on core assurances unless the district/LEA has a specific policy requiring the district/LEA to obtain prior approval from the board.

Core Assurances	Click link to view and agree to assurances.
Grant Specific Assurances	Click link to view and agree to assurances
Substantially Approved	

Substantially Approved Date:

Step 2: Check for any Edits

The district/LEA can only submit the budget application if hard errors do not exist.

Click the Edits button (if applicable) to see if changes are necessary. If hard errors exist, the user will need to return to the appropriate page to correct the errors before they can submit the budget. Hard errors are indicated with an "E" in the Edit Message. The budget application can be submitted if warnings indicated with a "W" are only displaying as edits.

	Edit Message	Return Code	Reason Code
1	E Grand Total cannot exceed Total Funds Available	-10	307
2	E The total budgeted exceeds the total available for budgeting. Special Educati Budget	-10	327

Step 3: Submit Application

After all hard errors have been corrected click the Submit button.

Core Assurances	Click link to view and agree to assurances.
Grant Specific Assurances	Click link to view and agree to assurances
Substantially Approved	

Substantially Approved Date:

Note: If the submit date is before July 1, the substantially approved date automatically sets to July 1. The district/LEA may not begin obligating IDEA Part B (611) Entitlement funds prior to the substantially approved date.

Step 4: Receive Approval/Disapproval Notification

The district/LEA will receive an automated email from DESE Special Education Finance indicating if the application was approved or disapproved. The email will be sent to the special education contact listed on Core Data Screen 3. Please note that DESE Special Education Finance cannot change to whom this information is sent. **Districts/LEAs must ensure that contact information as reported in August Cycle Core Data Screen 3 is accurate and up-to-date.** If the budget application is disapproved, log back in to make necessary corrections and resubmit.

SECTION III
REVISING THE
BUDGET APPLICATION

GUIDANCE:

- Budget revisions must be completed by April 30th each year.
- Changes to budgeted MOE are not needed after initial budget application approval.
- A current year budget application revision is needed once the prior year Part B FER is approved if the district/LEA has Part B and/or Proportionate Share carryover.

INSTRUCTIONS AND SCREEN SHOTS:

To revise the Part B budget application, access the budget application as described in Section I of this guide.

Step 1: Select Create Revision

If a budget revision is necessary, click the Create Revision link under Budget Application on the Grant Summary page.

Budget Application Hide		
		Create Revision
Version	Status	Activity Log

Step 2: Revise the Budget Application

Update the budget application pages where needed using the steps in Section II of this guide.

Step 3: Compare Budget Grids

Compare changes made in revised budget grid to the last approved budget grid by clicking on the Compare Budget Grids button. This will bring up the grid comparison report which displays both the **unapproved** budget revision and the last approved budget. **Cells marked with an * denote changes made.**

Funding Application:	Special Education Part B Entitlement							
Version:	REVISION 1 (Approved) vs. REVISION 2							
REVISION 1 Funds Available:	\$0.00							
REVISION 2 Funds Available:	\$0.00							
Administration Costs Rate:	0.00 %							
Restricted Indirect Cost Rate:	5.06 %							
Amount Paid to Date:	\$27,777.92							
Pending Payment Amount:	\$0.00							
	6100 Certificated Salaries	6150 Noncertificated Salaries	6200 Employee Benefits	6300 Purchased Services	6400 Materials & Supplies	6500 Capital Outlay	6600 Other	Total
Program Costs								
1221 Special Education and Related Services	\$37,630.00 \$37,630.00	\$20,666.64 \$20,666.64	\$11,648.36 \$11,648.36	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$69,945.00 \$69,945.00
1223 Coordinated Early Intervening Services	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00
1224 Proportionate Share Services	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00
1931 Tuition, Special Education Program Within State	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00
2200 Professional Development	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00
2500 Transportation and Maintenance	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00
4000 Facilities Acquisition and Construction	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00
Program Costs Subtotal	\$37,630.00 \$37,630.00	\$20,666.64 \$20,666.64	\$11,648.36 \$11,648.36	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$69,945.00 \$69,945.00
Administrative Costs								
Indirect Costs								\$0.00 \$0.00
Administration Costs Subtotal								\$0.00 \$0.00
Grand Total	\$37,630.00 \$37,630.00	\$20,666.64 \$20,666.64	\$11,648.36 \$11,648.36	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$69,945.00 \$69,945.00

An asterisk (*) indicates change between the current and the last approved budget.
The last approved budget is indicated in bold font.

Step 4: Submit Application

After all hard errors have been corrected click the Submit button.